

ID: CCA-422831-09

Number: **200934041**

Office:

Release Date: 8/21/2009

UILC: 162.00-00

From:

Sent: Wednesday 4/22/09 8:31 AM

To:

Cc:

Subject: Reimbursement

Try rev rul 79-263, 1979-2 cb 82 for the proposition that no deduction is allowed where the taxpayer expects reimbursement.